

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

PATRICIA COSGROVE

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Plaintiff

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v.

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CIVIL ACTION NO. 05-10791- GAO

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**NEW SEABURY RESOURCES
MANAGEMENT, INC.,**

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Defendant.

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**DEFENDANT NEW SEABURY RESOURCES MANAGEMENT, INC.'S FED R.
CIV. P. 7.1/LR D. MASS 7.3 CORPORATE DISCLOSURE STATEMENT**

Pursuant to Fed. R. Civ. P. 7.1 and LR D. Mass 7.3, Defendant New Seabury Resources Management, Inc., states that it is wholly owned by New Seabury Properties LLC. New Seabury Properties LLC is owned by American Real Estate Holdings Limited Partnership. American Real Estate Holdings is owned by American Property Investors, Inc. (1%) and American Real Estate Partners LP (99%) American Real Estate Partners LP is a publicly held company.

There is no publicly held corporation that owns ten percent or more of
New Seabury Resources Management, Inc.

Respectfully submitted,
New Seabury Resources
Management, Inc.,
By its attorney,

s/ Howard I. Wilgoren

HOWARD I. WILGOREN.
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DATED: June 24, 2005

CERTIFICATE OF SERVICE

I, hereby certify that on this 23rd day of June 2005, I caused a copy of the foregoing document was served on the Plaintiff by mailing a copy of same by first class mail, to her Attorney, Shannon Liss – Riordan, 18 Tremont Street, 5th Floor, Boston, MA 02108

s/ Howard I. Wilgoren
Howard I. Wilgoren